

**County:** Sweet Grass

District: 0865 Big Timber Elem

WIII	be reffecte	ed on the FY 2008 fina	u budget i	orm.				
1	OFF			FY 2007-2	008		3 Year Avg	ANB
<b>1.</b> * Bu	CEF idget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	BIG TI	MBER K-6	287	15,967.50	1,305,964.80 *	276	15,754.60	1,256,214.00
M1	BIG TI	MBER 7-8	96	59,138.00	560,376.00 *	99	61,503.52	577,813.50
2.	* DIR	ECT STATE AID						867,826.50
3.	Qua	lity Educator						51,950.00
4.	At R	Risk Student						6,708.93
5.	Indi	an Education For .	<b>All</b>					7,813.20
6.	Ame	erican Indian Achi	evement.	Gap				800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will refunding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligiblity Status?							
		k Grant Rates	Status .					. 100
		uctional Block Grai	nt Rate [[]	BGl per ANB				144.38
		ted Services Block						
	Thre	shold to Determine	Dispropo	rtionate Costs				1.393210973
	Spec	cial Education Allo	wable Co	ost Payments				
	* a.	Instructional Block						
	* b.	Related Services E				IB]		
	c.	Reimbursement fo						
	* d.	Total Special Educated Cooperative			•		//c]	60,280.68
	* e.	Related Services E	-		=	-		18,429.96
	Reg	uired Local Match			`	1,		,
	-	District's Required		or IBG [7a X 0	.331			18,248.19
		District's Required						
	` '	District's RSBG M		-	-			
		Total Required Lo $[7f(i) + 7f(ii) + 7f(ii)]$	cal Match	To Avoid Rev	versions			
	Min	imum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g.	Minimum Special	Education	Budget to Av	oid Reversions			
		[7a + 7b + 7f(iv)]						79,627.62

County: Sweet Grass
District: 0865 Big Timber Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	117,091.22	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	75,102.32	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	4,983.14	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	1,712,194.11
* c.	Maximum Budget Limit	2,128,032.09
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,610,1	130.12
* b.	FY 2006-2007 Maximum Budget	2,017,5	510.97
* c.	FY 2006-2007 ANB		365
* d.	FY 2006-2007 Adopted General Fund Budget	1,822,6	563.00
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	212,5	532.88
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	15,806,507.00	15,806,507.00
b.	FY 2006-07 County ANB (Budgeted)	430	225
c.	County Retirement Mill Value per ANB	36.76	70.25
Dist	rict		
d.	Tax Year 2006 District Taxable Value	9,667,589.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	365	N/A
f.	District Debt Service Mill Value Per ANB	26.49	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Sweet Grass
District: 0865 Big Timber Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	639,615.48	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	31,573.66	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	12,678,762.85	N/A
	(e)	District taxable valuation (Tax Year 2006)***	9,667,589.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,011.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Sweet Grass
District: 0868 Melville Elem

				FY 2007-2	.008		3 Year Avg	ANB
1.	CER	TIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Uni	t	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	MELVI	LLE K-8	4	21,290.00	18,314.80	6	21,290.00	27,471.00 *
2.	* DIRI	ECT STATE AID	)					21,796.17
3.	Qual	ity Educator						2,200.00
4.	At R	isk Student						193.15
5.	India	an Education For	All					122.40
6.	Ame	rican Indian Ach	ievement.(	Gap				0.00
7.	SPE	CIAL EDUCATION	ON FUND	ING (FY200'	7-2008):			
		E: Block Grant Eligi						receive the
		ng listed. Block Gra			-			V
	Bloci	k Grant Eligibilit	y Status?					Yes
		k Grant Rates						
		actional Block Gra						
		ed Services Block		1				
	Thres	shold to Determine	e Dispropo	rtionate Costs				1.393210973
	-	ial Education All		•				
	* a.	Instructional Bloc						
	* b.	Related Services						
	c.	Reimbursement for						*
	* d.	Total Special Edu			•		7c]	8,325.05
		ated Cooperative	•		•	•		102.40
	* e.	Related Services		it Entitlement	(Paid Directly to	Coop)		192.48
	-	iired Local Matcl						
		District's Require						
		District's Require						
		District's RSBG N		•	•	e [7e X 0.3	3]	63.52
	* f(iv)	Total Required Le $[7f(i) + 7f(ii) + 7f(ii)]$						254.10
	Mini	mum Special Edu	ication Bu	dget To Avoi	d Reversions			
	* g.	Minimum Special	Education	Budget to Av	void Reversions			
		[7a + 7b + 7f(iv)]						831.62

County: Sweet Grass
District: 0868 Melville Elem

## **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	21,595.07	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,597.92	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	7,747.53	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	53,256.41
* c.	Maximum Budget Limit	68,119.13
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	65,382.43
* b.	FY 2006-2007 Maximum Budget	82,229.82
* c.	FY 2006-2007 ANB	10
* d.	FY 2006-2007 Adopted General Fund Budget	105,329.78
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	24,536.39
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-	2005 DD

		Elementary	<b>High School</b>				
Cou	County						
a.	Tax Year 2006 County Taxable Value	15,806,507.00	15,806,507.00				
b.	FY 2006-07 County ANB (Budgeted)	430	225				
c.	County Retirement Mill Value per ANB	36.76	70.25				
Dist	rict						
d.	Tax Year 2006 District Taxable Value	1,359,886.00	N/A				
e.	FY 2006-07 District ANB (Budgeted)	10	N/A				
f.	District Debt Service Mill Value Per ANB	135.99	N/A				
Stat	ewide						
g.	Statewide Retirement Mill Value per ANB	23.79	46.7				
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03				

County: Sweet Grass
District: 0868 Melville Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	23,039.96	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,096.80	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	493,723.40	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,359,886.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Sweet Grass
District: 0872 Greycliff Elem

				FY 2007-2	008		3 Year Avg	ANB
1.	CER'	TIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* B	ıdget Unit	t	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	GREYC	LIFF K-8	13	21,290.00	59,511.40	15	21,290.00	68,664.00 *
2.	* DIRE	ECT STATE AID	)					40,209.44
3.	Quali	ity Educator						4,366.00
4.	At Ri	sk Student						0.00
5.	India	n Education For	All					306.00
6.	Amer	rican Indian Ach	ievement (	<b>Бар</b>				0.00
7.	SPEC	CIAL EDUCATION	ON FUND	ING (FY200'	7-2008):			
		E: Block Grant Eligi						receive the
		ng listed. Block Gra			-			
	Block	Grant Eligibilit	y Status?_					Yes
	Block	Grant Rates						
		ctional Block Gra						
		ed Services Block						
	Thres	hold to Determine	e Dispropor	rtionate Costs				1.393210973
	-	al Education All		•				
		Instructional Bloc						
		Related Services				NB]		
		Reimbursement for						· · · · · · · · · · · · · · · · · · ·
		Total Special Edu			•		7c]	13,573.75
		ated Cooperative	•		-	•		
	* e.	Related Services	Block Grar	t Entitlement	(Paid Directly to	Coop)		625.56
	Required Local Matc		h					
	* f(i).	District's Required	d Match fo	r IBG [7a X 0	.33]			619.39
	f(ii)	District's Required	d Match fo	r RSBG [7b X	[ 0.33]			N/A
	* f(iii)	District's RSBG N	Match to be	Paid by Distr	ict to Cooperative	e [7e X 0.3	3]	206.43
		Total Required Lo $[7f(i) + 7f(ii) + 7f(ii)]$						825.82
	Mini	mum Special Edu	ucation Bu	dget To Avoi	d Reversions			
		<b>mum Special Edu</b> Minimum Special						

County: Sweet Grass
District: 0872 Greycliff Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	34,251.07	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	3,595.33	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	11,696.81	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	95,888.67
* c.	Maximum Budget Limit	122,399.06
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

 $<sup>**</sup> OPI \ anticipates \ legislative \ changes \ to \ budget \ limitations \ for \ FY08. \ For \ pre-legislative \ budget \ limitation \ summary \ see \ http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.$ 

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	105,921.08
* b.	FY 2006-2007 Maximum Budget	135,136.50
* c.	FY 2006-2007 ANB	18
* d.	FY 2006-2007 Adopted General Fund Budget	146,981.99
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	41,060.91
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001	-2005 DD

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	15,806,507.00	15,806,507.00
b.	FY 2006-07 County ANB (Budgeted)	430	225
c.	County Retirement Mill Value per ANB	36.76	70.25
Dist	rict		
d.	Tax Year 2006 District Taxable Value	1,560,245.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	18	N/A
f.	District Debt Service Mill Value Per ANB	86.68	N/A
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Sweet Grass
District: 0872 Greycliff Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	35,616.08	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	6,024.23	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	786,585.46	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,560,245.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Sweet Grass
District: 0875 McLeod Elem

27,934. 3. Quality Educator 2,140. 4. At Risk Student 0.0. 5. Indian Education For All 183. 6. American Indian Achievement Gap. 0. 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? 190 Block Grant Eligiblity Status 190 Block Grant Eligiblity 190 Block Grant Eligiblity Status 190 Block Grant Eligiblity 190 Block					FY 2007-2	008		3 Year Avg	ANB
El MCLEOD K-8   8   21,290.00   36,626.40   9   21,290.00   41,203.80	1.	CERTIFIED A	ANB		*Basic	*Per ANB		*Basic	*Per ANB
2. * DIRECT STATE AID	* Bı	ıdget Unit	ANI	В	Entitlement	Entitlement	ANB	Entitlement	Entitlement
3. Quality Educator 2,140. 4. At Risk Student 0.0. 5. Indian Education For All 183. 6. American Indian Achievement Gap 0.0. 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status? "No" means you have NOT yet qualified.  Block Grant Eligibility Status? YBlock Grant Eligibility Status? YBlock Grant Eligibility Status? YSlock Grant Eligibility Status? YBlock Grant Eligibility Status? YBlock Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.  Related Services Block Grant Rate [RSBG] per ANB 48.  Threshold to Determine Disproportionate Costs 1.3932109  Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1.155. * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N. c. Reimbursement for Disproportionate Costs 0.0. * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1.155.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 384.  Required Local Match  * f(i) District's Required Match for IBG [7a X 0.33] N.  * f(iii) District's Required Match for RSBG [7b X 0.33] N.  * f(iii) District's Required Match for RSBG [7b X 0.33] N.  * f(iii) District's Reguired Match for Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	E1	MCLEOD K-8		8	21,290.00	36,626.40	9	21,290.00	41,203.80 *
4. At Risk Student 0.0  5. Indian Education For All 183.  6. American Indian Achievement Gap 0.0  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status? "No" means you have NOT yet qualified.  Block Grant Eligibility Status? "Yo" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.  Related Services Block Grant Rate [RSBG] per ANB 48.  Threshold to Determine Disproportionate Costs 1.3932109  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,155.  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N.  c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,155.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 384.  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N.  * Required Local Match for RSBG [7b X 0.33] N.  * f(iii) District's Required Match for RSBG [7b X 0.33] N.  * f(iii) District's Required Match for RSBG [7b X 0.33] N.  * f(iii) District's Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	2.	* DIRECT STA	TE AID						27,934.73
5. Indian Education For All 183. 6. American Indian Achievement Gap. 0. 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? Y.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.  Related Services Block Grant Rate [RSBG] per ANB 48.  Threshold to Determine Disproportionate Costs 1.3932109  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,155.  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N.  c. Reimbursement for Disproportionate Costs 0.  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,155.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 384.  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N.  * f(iii) District's Required Match for RSBG [7b X 0.33] N.  * f(iii) District's Required Match for RSBG [7b X 0.33] 127.  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	3.	Quality Educa	itor						2,140.00
6. American Indian Achievement Gap 0.  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	4.	At Risk Stude	nt						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	5.	Indian Educat	tion For All						183.60
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	6.	American Indi	ian Achieveme	ent.C	<b>Бар</b>				0.00
funding listed. Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	7.	SPECIAL ED	UCATION FU	J <b>ND</b>	ING (FY200'	7-2008):			
Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB									receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		_	_	-		-			
Instructional Block Grant Rate [IBG] per ANB		Block Grant E	Eligibility Statu	1S?					Yes
Related Services Block Grant Rate [RSBG] per ANB		Block Grant R	Rates						
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,155.  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0.  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,155.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 384.  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 381.  f(ii) District's Required Match for RSBG [7b X 0.33] N  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 127.  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
* a. Instructional Block Grant Entitlement [IBG rate X ANB]									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,155.  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0.  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,155.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 384.  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 381.  f(ii) District's Required Match for RSBG [7b X 0.33] N  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 127.  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		Threshold to D	etermine Dispr	opoi	tionate Costs				1.393210973
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  * d. Required Looperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  * d. Total Required Match for IBG [7a X 0.33]  * f(ii) District's Required Match for IBG [7a X 0.33]  * f(iii) District's Required Match for RSBG [7b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  * Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-			•				
c. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]									
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,155.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 384.  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 381.  f(ii) District's Required Match for RSBG [7b X 0.33] Notation Payment (Paid Directly to Cooperative [7e X 0.33] 127.  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 127.  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions							NB]		. N/A
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 384.  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 381.  f(ii) District's Required Match for RSBG [7b X 0.33] N  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 127.  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions				-					
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)		•				•		7c]	1,155.04
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 381.  f(ii) District's Required Match for RSBG [7b X 0.33] N  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 127.  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-	•	•		-	•		
* f(i). District's Required Match for IBG [7a X 0.33] 381.  f(ii) District's Required Match for RSBG [7b X 0.33] N  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 127.  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 508.  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* e. Related S	Services Block (	Gran	t Entitlement	(Paid Directly to	Coop)		384.96
f(ii) District's Required Match for RSBG [7b X 0.33]		-							
<ul> <li>* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]</li> <li>* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]</li> <li>* Minimum Special Education Budget To Avoid Reversions</li> <li>* g. Minimum Special Education Budget to Avoid Reversions</li> </ul>		* f(i). District's	Required Matc	h fo	r IBG [7a X 0	.33]			381.16
<ul> <li>* f(iv) Total Required Local Match To Avoid Reversions         [7f(i) + 7f(ii) + 7f(iii)]</li></ul>		f(ii) District's	Required Matc	h fo	r RSBG [7b X	( 0.33 ]			N/A
[7f(i) + 7f(ii) + 7f(iii)]		* f(iii) District's	RSBG Match t	o be	Paid by Distr	rict to Cooperative	e [7e X 0.33	3]	127.04
* g. Minimum Special Education Budget to Avoid Reversions									508.20
* g. Minimum Special Education Budget to Avoid Reversions		Minimum Spe	cial Education	Bu	dget To Avoi	d Reversions			
			+ 7f(iv)]						1,663.24

County: Sweet Grass
District: 0875 McLeod Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,670.00	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,597.92	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	54,089.68
* c.	Maximum Budget Limit	67,127.44
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	56,744.76
* b.	FY 2006-2007 Maximum Budget	70,467.38
* c.	FY 2006-2007 ANB	10
* d.	FY 2006-2007 Adopted General Fund Budget	90,000.00
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	33,255.24
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-20	005 DD

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	15,806,507.00	15,806,507.00
b.	FY 2006-07 County ANB (Budgeted)	430	225
c.	County Retirement Mill Value per ANB	36.76	70.25
Dist	rict		
d.	Tax Year 2006 District Taxable Value	2,692,008.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	10	N/A
f.	District Debt Service Mill Value Per ANB	269.20	N/A
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Sweet Grass
District: 0875 McLeod Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	23,039.96	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	764.36	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	449,663.60	N/A
	(e)	District taxable valuation (Tax Year 2006)***	2,692,008.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Sweet Grass

District: 0882 Sweet Grass County H S

WIII	be reflected on the F Y 2008 fina	ii buaget i	orm.				
4	CEDEVELED AND		FY 2007-2	800		3 Year Avg	
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	SWEET GRASS CO HS	210	236,552.00	1,219,837.50	215	236,552.00	1,248,612.50 *
2.	* DIRECT STATE AID						663,868.53
3.	<b>Quality Educator</b>						41,470.00
4.	At Risk Student						2,674.93
5.	Indian Education For	All					4,386.00
6.	American Indian Achi	evement.	Gap				600.00
7.	SPECIAL EDUCATION	N FUNI	- OING (FY200)	7-2008):			
. •	NOTE: Block Grant Eligib	lity Status	= "Yes" means	OPI records indicat			receive the
	funding listed. Block Grar						
	Block Grant Eligibility	Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gran	nt Rate [II	BG] per ANB				144.38
	Related Services Block	Grant Rat	e [RSBG] per	ANB			48.12
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo	wable Co	ost Payments				
	* a. Instructional Block	Grant E	ntitlement [IBC	G rate X ANB]			30,319.80
	* b. Related Services E	Block Gra	nt Entitlement	[RSBG rate X AN	NB]		N/A
	c. Reimbursement fo	r Disprop	ortionate Costs	s			0.00
	* d. Total Special Educ			•		7c]	30,319.80
	<b>Prorated Cooperative</b>	•		•	•		
	* e. Related Services E	Block Gra	nt Entitlement	(Paid Directly to	Coop)		10,105.20
	Required Local Match						
	* f(i). District's Required	Match fo	or IBG [7a X 0	.33]			10,005.53
	f(ii) District's Required	Match fo	or RSBG [7b X	[ 0.33]			N/A
	* f(iii) District's RSBG M	latch to be	e Paid by Distr	ict to Cooperative	e [7e X 0.3	3]	3,334.72
	* f(iv) Total Required Lo [7f(i) + 7f(ii) + 7f(						13,340.25
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special	Education	Budget to Av	oid Reversions			
	[7a + 7b + 7f(iv)]						43,660.05

**County:** Sweet Grass

District: 0882 Sweet Grass County H S

## **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	59,956.38	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	43,343.62	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	99%
* b.	BASE Budget	1,283,752.33
* c.	Maximum Budget Limit	1,604,635.98
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,261,6	40.88
* b.	FY 2006-2007 Maximum Budget	1,567,4	03.97
* c.	FY 2006-2007 ANB		217
* d.	FY 2006-2007 Adopted General Fund Budget	1,560,7	62.53
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	299,1	21.65
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School			
Cou	County					
a.	Tax Year 2006 County Taxable Value	15,806,507.00	15,806,507.00			
b.	FY 2006-07 County ANB (Budgeted)	430	225			
c.	County Retirement Mill Value per ANB	36.76	70.25			
Dist	rict					
d.	Tax Year 2006 District Taxable Value	N/A	15,530,714.00			
e.	FY 2006-07 District ANB (Budgeted)	N/A	217			
f.	District Debt Service Mill Value Per ANB	N/A	71.57			
Stat	Statewide					
g.	Statewide Retirement Mill Value per ANB	23.79	46.7			
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03			

**County:** Sweet Grass

District: 0882 Sweet Grass County H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	<b>Elementary High School</b> 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DI</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	<b>Elementary</b> N/A	High School 29.25
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	514,055.90
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	16,586.61
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	15,521,293.42
	(e)	District taxable valuation (Tax Year 2006)***	N/A	15,530,714.00
	(f)	If (d) is greater than (e), then: DISTRICT'S FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.